

109TH CONGRESS  
2D SESSION

# S. 3586

To amend the Internal Revenue Code of 1986 to repeal the dollar limitation on contributions to funeral trusts.

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IN THE SENATE OF THE UNITED STATES

JUNE 27, 2006

Mr. HATCH introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal the dollar limitation on contributions to funeral trusts.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. REPEAL OF DOLLAR LIMITATION ON CON-**  
4       **TRIBUTIONS TO FUNERAL TRUSTS.**

5       (a) IN GENERAL.—Subsection (c) of section 685 of  
6       the Internal Revenue Code of 1986 (relating to treatment  
7       of funeral trusts) is repealed.

8       (b) CONFORMING AMENDMENT.—Subsections (d),  
9       (e), and (f) of such section are redesignated as subsections  
10      (c), (d), and (e), respectively.

1       (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2005.

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